

Internal Revenue Service  
**memorandum**

date: SEP 11 1991

to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

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subject: CC:EE:3 - TR-45-1330-91  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED] is not a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

(Signed) Ronald L. Moore

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RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

08618

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

RECEIVED

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OFFICE OF THE ASSISTANT  
GENERAL COUNSEL (EMPLOYEE  
BENEFITS AND EXEMPT  
ORGANIZATIONS) CC:EE

BUREAU OF LAW

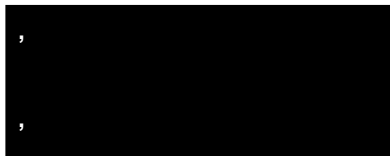
Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

JUL 29 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow  
Deputy General Counsel

Enclosure

0284B

Employer Status Determination Rationale

██████████ has operated over ██████ miles of railroad lines in ██████ since ██████. The employer operates solely as a passenger tourist line without freight interchange with a rail carrier. According to information furnished by ██████, President, the tourist operation is seasonal.

Based on the above information, it is determined that the above railroad is not a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.